

OKLAHOMA COUNTY BUDGET BOARD MEETING | March 18, 2026



FY 2025-2026 General Fund Budget

		(1)		(A)	(A)	(B)	(C)	(2)	(3)	(4)	(5)	(6)	(7)
		FY 2024-25 Budget at 6-30-25	FY 2025-26 Requests	BET Items for Follow Up Discussion	Salary + Benefits Increases	New Positions + Health Prem	Budget Board Adjustments	FY 25-26 Adopted Budget	Supplement	Budget Amendments	FY 25-26 Amended Budget	Increase/ Decrease from FY 2024- 25Budget	% Increase (Decrease)
Department													
110	General Government	\$ 37,153,380	\$ 37,341,245					37,341,245	\$ -		\$ 37,341,245	\$ 187,865	0.5%
120	Commissioners	592,188	740,155	-				740,155	18,640		758,795	\$ 166,607	28.1%
130	Assessor	3,628,670	3,830,872					3,830,872	86,167		3,917,039	\$ 288,368	7.9%
140	Assessor Revaluation	5,966,675	6,070,947	-				6,070,947	143,115		6,214,062	\$ 247,387	4.1%
150	Treasurer	576,677	238,938	-				238,938	4,337		243,275	\$ (333,401)	-57.8%
160	Court Clerk	9,932,478	10,001,192					10,001,192	363,592	425,000	10,789,784	\$ 857,305	8.6%
170	County Clerk	2,873,256	3,032,622					3,032,622	80,584		3,113,205	\$ 239,949	8.4%
180	Excise and Equalization	47,447	57,457					57,457	1,694		59,151	\$ 11,704	24.7%
190	County Audit	944,833	915,710					915,710	82,154		997,864	\$ 53,031	5.6%
200	District Attorney - State	350,000	376,500					376,500	-		376,500	\$ 26,500	7.6%
210	District Attorney - County	71,898	72,498					72,498	-		72,498	\$ 600	0.8%
230	Public Defender	71,863	71,863	-				71,863	-		71,863	\$ -	0.0%
250	Election Board	1,975,246	1,908,014					1,908,014.00	51,537		1,959,551	\$ (15,695)	-2.2%
260	BOCC HR/Health & Safety	700,504	749,123	-				749,123	19,560		768,683	\$ 68,179	15.5%
265	Employee Benefits Department	439,221	383,587	-				383,587	11,243		394,830	\$ (44,391)	N/A
270	IT Department	5,173,910	6,056,157					6,056,157	131,228		6,187,385	\$ 1,013,475	47.9%
280	Facilities Management-Main	2,116,198	2,122,558	-				2,122,558	47,272		2,169,830	\$ 53,632	14.7%
290	Facilities Mgmt - Custodial	364,000	400,400					400,400	-		400,400	\$ 36,400	15.1%
300	Planning Commission	241,460	237,272					237,272	7,457		244,729	\$ 3,269	0.2%
310	Court Services301	1,510,892	1,260,903	-				1,260,903	-	230,025	1,490,928	\$ (19,964)	-0.2%
518	Sheriff-Law Enforcement	12,628,030	13,127,403					13,127,403	392,584		13,519,987	\$ 891,957	11.7%
525	Juvenile Detention	7,600,312	7,864,280					7,864,280	220,637		8,084,917	\$ 484,605	19.7%
526	Juvenile Bureau	2,461,593	2,613,101					2,613,101	71,093		2,684,194	\$ 222,601	29.3%
550	Emergency Management	759,194	854,873					854,873	14,559		869,432	\$ 110,238	5.5%
610	Social Services	2,006,123	515,857					515,857	14,214		530,071	\$ (1,476,052)	-2033.2%
710	Free Fair	72,598	87,950					87,950	-		87,950	\$ 15,352	2.8%
910	Highway - District 1	548,725	623,488	-				623,488	9,709		633,197	\$ 84,472	25.4%
920	Highway - District 2	332,803	436,915	-				436,915	6,832		443,747	\$ 110,944	21.5%
930	Highway - District 3	516,271	704,907	-				704,907	6,620		711,527	\$ 195,256	36.0%
940	Engineer	543,026	560,822	-				560,822	15,964		576,786	\$ 33,760	13.5%
950	Economic Development	250,000	250,000					250,000	-		250,000	\$ -	0.0%
991	Employee Benefits Supplement	15,476,089	15,196,483					15,196,483	556,848		15,753,331	\$ 277,242	
993	Self Insurance Supplement	-	-					-	-		-	\$ -	#DIV/0!
994	994 Capital Projects Supplemen	-	-					-	-	100,000	100,000	\$ 100,000	#DIV/0!
995	Reserve	8,587,687	8,382,149					8,382,149	2,094,385	(755,025)	9,821,509	\$ 1,233,822	14.4%
Total Department Budgets		\$ 126,513,248	\$ 127,086,241	\$ -	\$ -	\$ -	\$ -	\$ 127,086,240	\$ 4,452,024	\$ 0	\$ 131,638,265	\$ 5,125,017	4.1%

2025-2026 General Fund Reserve

Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 8,382,149.00	Adopted Budget	5/23/2024
995 General Fund Reserve	Court Services	\$ (230,024.70)	Resolution 2025-268	7/1/2025
995 General Fund Reserve	Supplemental Budget - Approved 09-18-2025	\$ 2,094,385.00		9/19/2025
995 General Fund Reserve	Court Clerk 5th Floor Project	\$ (425,000.00)	2025-3669	10/16/2025
Total General Fund Reserve		\$ 9,821,509.30		

FY 2025-2026 General Fund Budget Analysis

For the Period Ending February, 2026

	25-26 Adopted Budget	25-26 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 16,002,995	\$ 31,816,741	\$ 15,813,746	198.8%	
Reserved	6,236,404	4,473,628	(1,762,776)	100.0%	
Total Estimated Cash Balance	\$ 22,239,399	\$ 36,290,370	\$ 14,050,970		
Revenue:					
Property Tax	\$ 103,724,847	\$ 90,192,302	\$ (13,532,545)	87.0%	88.3%
Charges for Services	5,283,013	3,972,037	(1,310,976)	75.2%	61.8%
Intergovernmental Revenue	12,452,983	8,286,136	(4,166,848)	66.5%	83.6%
Interest Income	5,000,000	3,685,554	(1,314,446)	73.7%	135.3%
Miscellaneous Revenue	253,289	601,017	347,727	237.3%	227.8%
Total Revenue	\$ 126,714,133	\$ 106,737,045	\$ (19,977,087)	84.2%	88.1%
Temporary Cash Transfer In			\$ -		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(16,478,863)	(5,300,000)		
25-26 Expenditures	\$ 131,538,264	\$ 68,769,794	\$ (62,768,469)	52.3%	62.0%
Prior Budget Year Expenditures	6,236,404	3,125,011	(3,111,393)	50.1%	77.0%
Total Expenditures	\$ 137,774,668	\$ 71,894,805	\$ (65,879,863)		
Cash Balance*	\$ 0	\$ 54,653,747	\$ 54,653,746		

FY 2025-2026 General Fund Actual Comparison

	For the Month Ending February, 2026				For the Year to Date Period Ending February, 2025			
	25-26 February Actual	24-25 February Actual	Increase (Decrease)	% Increase (Decrease)	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 62,881,715	\$ 48,561,534	\$ 14,320,181	29.5%	\$ 36,290,369.50	\$ 33,432,836	\$ 2,857,534	8.5%
Revenue:								
Property Tax	\$ 2,352,397	\$ 41,865,557	\$ (39,513,160)	-94.4%	\$ 90,192,302.40	\$ 85,723,153	\$ 4,469,149	5.2%
Charges for Services	\$ 436,168	567,995	(131,827)	-23.2%	\$ 3,972,037.00	4,070,845	(98,808)	-2.4%
Intergovernmental Revenue	\$ 343,708	284,577	59,132	20.8%	\$ 8,286,135.84	9,791,501	(1,505,365)	-15.4%
Interest Income	\$ 738,436	878,320	(139,884)	-15.9%	\$ 3,685,553.68	5,627,774	(1,942,221)	-34.5%
Miscellaneous Revenue	\$ 10,957	(186,008)	196,965	-105.9%	\$ 601,016.53	223,488	377,529	168.9%
Total Revenue	\$ 3,881,667	\$ 43,410,442	\$ (39,528,775)	-91.1%	\$ 106,737,045.45	\$ 105,436,761	\$ 1,300,284	1.2%
Temporary Cash Transfers In			\$ -		\$ -	\$ 24,500,000	\$ (24,500,000)	
Temporary Cash Transfer Out		(17,500,000)	17,500,000			(24,500,000)	24,500,000	
Operating Transfers In			-				-	
Operating Transfers Out	\$ (1,645,000)	(5,000,000)	3,355,000		(16,478,863)	(22,620,150)	6,141,287	-27.1%
25-26 Expenditures	\$ 10,455,578	\$ 7,893,334	\$ 2,562,244	32.5%	\$ 68,769,794.18	\$ 62,297,211	\$ 6,472,583	10.4%
Prior Budget Year Expenditures	\$ 9,057	1,621	7,436		\$ 3,125,010.97	2,790,473	334,538	12.0%
Total Expenditures	\$ 10,464,635	\$ 7,894,955	\$ 2,569,680	32.5%	\$ 71,894,805.15	\$ 65,087,684	\$ 6,807,121	10.5%
Ending Cash Balance	\$ 54,653,747	\$ 61,577,021	\$ (6,923,274)	-11.2%	\$ 54,653,747	\$ 51,161,763	\$ 3,491,984	6.8%

Employee Benefits Fund

February, 2026					
	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	\$ 200,000	\$ 1,219,307		\$ 1,219,307	\$ 1,019,307
Transfers In	\$ 9,533,863	\$ 10,033,863	\$ (500,000)	\$ 9,533,863	\$ -
Employee/Retiree/Cobra Premiums	4,086,957	2,906,498	1,401,974	4,308,473	221,516
Employer Premiums	21,593,388	11,463,281	5,731,641	17,194,922	(4,398,466)
Stop Loss Reimb	235,021	128,123		128,123	(106,898)
Rx Rebates	2,844,674	6,002,546	(3,157,872)	2,844,674	-
ARPA/Cares Reimb	-	29,657	(29,657)	-	-
Refunds/Rebates/Interest	100,000	218,335	109,168	327,503	227,503
County Pharmacy Revenue		25,253			
Total Resources	\$ 38,593,905	\$ 32,026,863	\$ 6,633,615	\$ 35,556,864	\$ (3,037,039)
Expenses					
Medical Claims	\$ 19,482,000	\$ 14,444,906	\$ 7,222,453	\$ 21,667,359	\$ 2,185,359
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	12,678,795	7,562,908	3,781,454	11,344,362	(1,334,433)
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	3,232,354	1,616,177	4,848,531	4,848,531
Employee Assistance Program	21,993	13,079	6,540	19,619	(2,374)
Medicare Supplement - TPG Group	1,978,228	1,309,980	654,990	1,964,970	(13,258)
Total Claims	\$ 36,208,410	\$ 26,563,227	\$ 13,281,614	\$ 39,844,841	\$ 3,636,431
Administration Fees & Other	979,577	2,913,615	1,456,807	4,370,422	3,390,845
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	\$ 2,385,496	\$ 2,913,615	\$ 1,456,807	\$ 4,370,422	\$ 1,984,926
Total Expenses	\$ 38,593,905	\$ 29,476,842	\$ 14,738,421	\$ 44,215,263	\$ 5,621,357
Ending Cash Balance	\$ -	\$ 2,550,021.26	\$ (8,104,806)	\$ (8,658,399)	\$ (8,658,397)
Cash Balance-One Year Ago		\$ 886,715			

Employee Benefits Fund Prior Year Comparison

	Annual FY 25-26 Estimates	Annual FY 24-25 Actuals	Inc (Dec)	%	February FY 25-26 YTD Actuals	February FY 24-25 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 200,000	\$ -	\$ 200,000	#DIV/0!	\$ 1,219,307	\$ 997,225	\$ 222,081	22.3%
Transfers In	\$ 9,533,863	\$ 6,800,000	\$ 2,733,863	40.2%	\$ 10,033,863	\$ 16,870,150	\$ (6,836,287)	-40.5%
Employer Premiums	21,593,388	19,165,424	2,427,964	12.7%	11,138,864	4,024,450	7,114,414	177%
Employee/Retiree/Cobra Premiums	4,086,957	4,925,008	(838,051)	-17.0%	3,230,916	2,702,404	528,512	19.6%
Stop Loss Reimb	235,021	-	235,021	#DIV/0!	128,123	235,021	(106,898)	
Rx Rebates	2,844,674	3,600,000	(755,326)	-21.0%	6,002,546	1,086,536	4,916,010	452%
Refunds/Rebates/Subsidy	100,000	268,635	(168,635)	-62.8%	29,657	93,666	(64,010)	-68.3%
ARPA Reimbursements	-	300,000	(300,000)	-100.0%	218,335	-	218,335	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue					25,253			
Total Resources	\$ 38,593,903	\$ 35,059,067	\$ 3,534,836	10.1%	\$ 32,026,863	\$ 26,009,452	\$ 5,992,158	23.0%
Expenses								
Medical Claims	\$ 19,482,000	\$ 17,542,278	\$ 1,939,722	11.1%	\$ 14,444,906	\$ 12,040,126	\$ 2,404,780	0.19973052
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	11,233,031	1,445,764	12.9%	7,562,908	8,539,814	(976,906)	-11.4%
Dental Claims	1,857,954	1,695,157	162,797	9.6%	-	1,295,465	(1,295,465)	-100.0%
Vision Claims	189,440	177,542	11,898	6.7%	-	122,873	(122,873)	-100.0%
County Pharmacy	-	305,000	(305,000)	-100.0%	3,232,354	58,775	3,173,579	5399.5%
Employee Assistance Program	21,993	21,393	600	2.8%	13,079	14,862	(1,783)	-12.0%
Medicare Supplement	1,978,228	1,431,660	546,568	38.2%	1,309,980	1,161,850	148,130	12.7%
Total Claims	\$ 36,208,410	\$ 32,406,060	\$ 3,802,350	11.7%	\$ 26,563,227	\$ 23,233,763	\$ 3,329,464	14.3%
Administration Fees & Other	979,577	970,989	8,588	0.9%	2,913,615	1,640,545	1,273,069	77.6%
Life/AD&D Premiums	367,638	385,206	(17,568)	-4.6%	-	248,427	(248,427)	-100.0%
Stop Loss Premiums	1,038,281	1,296,812	(258,531)	-19.9%	-	-	-	#DIV/0!
Total Admin/Premiums	\$ 2,385,496	\$ 2,653,007	\$ (267,511)	-10.1%	\$ 2,913,615	\$ 1,888,973	\$ 1,024,642	54.2%
Total Expenses	\$ 38,593,906	\$ 35,059,067	\$ 3,534,839	10.1%	\$ 29,476,842	\$ 25,122,736	\$ 4,354,106	17.3%
Ending Cash Balance	\$ -	\$ 0	\$ (2)	-600%	\$ 2,550,021	\$ 886,716	\$ 1,638,052	184.7%

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Capital Projects Budget Detail

Ongoing Projects:	Project #	Date Approved by BB	Amended FY25-26 Budget	Actual FY25-26 Expense	Outstanding Encumbrances	Available
Facilities						
Facilities Annex						
Annex carpet	C0046	7/1/2025	\$ 50,000.00		\$ -	\$ 50,000.00
Courtyards landscaping/sidewalk replace	C0056		\$ 14,370.91		\$ 4,600.00	\$ 9,770.91
Assessor Space Reorganization	C0084	10/24/2024	\$ 100,000.00		\$ 39,744.42	\$ 60,255.58
Juvenile						
Juvenile Courtrooms	C0086	10/2/2024	\$ 5,300,000.00			\$ 5,300,000.00
Courthouse						
Courthouse Carpet	C0047		\$ 3,550.00	\$ 3,550.00		\$ -
Courthouse 11th floor stairwell / Egress	C0073	9/21/2023	\$ 409,475.35	\$ 406,063.34	\$ 6,250.00	\$ (2,837.99)
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	\$ 423.03	\$ 352.80		\$ 70.23
Courthouse Security Improvement	C0080	9/27/2023	\$ -			\$ -
Courthouse Improvements MOU	C0085	10/2/2024	\$ 250,000.00	\$ 151,964.28	\$ 1,179.27	\$ 96,856.45
Alley Guard Shack Repair	C0087	6/18/2025	\$ 27,146.00		\$ 18,811.85	\$ 8,334.15
2025 OK County Courthouse Flood	C0088	8/21/2025	\$ 2,817,395.39	\$ 281,866.41		\$ 2,535,528.98
Courthouse ADA Elevator	C00089	10/16/2025	\$ 100,000.00		\$ 84,593.43	\$ 15,406.57
Insurance Deductible						
Insurance deductible and depreciation		7/1/2025	\$ 100,000.00			\$ 100,000.00
						\$ -
Capital Projects- As Needed						
Capital Projects- As Needed		7/1/2025	\$ 300,000.00		\$ -	\$ 300,000.00
Total Ongoing Budgeted Capital Projects			\$ 9,472,360.68	\$ 843,796.83	\$ 155,178.97	\$ 8,473,384.88
Unallocated Funds			\$ 1,239,297.64			\$ 1,239,297.64
			\$ 10,711,658.32	\$ 843,796.83	\$ 155,178.97	\$ 9,712,682.52

OKLAHOMA COUNTY BUDGET BOARD MEETING | March 18, 2026

